

§ 114.23

is accepted as a transportation entry and when the shipment covered thereby is receipted for by the bonded carrier (see §§ 18.1, 18.2, and 18.10(a) of this chapter). Until the carnet is “taken on charge,” the guaranteeing association shall have no liability to the United States under the carnet.

(d) *TECRO/AIT carnet*—(1) *Use*. The TECRO/AIT carnet is acceptable for the following two categories of goods to be temporarily imported, unless importation is prohibited under the laws and regulations of the United States:

- (i) Professional equipment; and
- (ii) Commercial samples and advertising material imported for the purpose of being shown or demonstrated with a view to soliciting orders.

(2) *Issue and use*. (i) Issuing associations shall indicate on the cover of the TECRO/AIT carnet the customs territory in which it is valid and the name and address of the guaranteeing association.

(ii) The period fixed for re-exportation of goods imported under cover of a TECRO/AIT carnet shall not in any case exceed the period of validity of that carnet.

(e) *Excess liability*. When the total of duties and taxes on any shipment covered by a carnet exceeds the amount for which the guaranteeing association is liable, the excess constitutes a charge against the carrier's bond.

[T.D. 70-134, 35 FR 9261, June 13, 1970, as amended by T.D. 71-70, 36 FR 4490, Mar. 6, 1971; T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

§ 114.23 Maximum period.

(a) *A.T.A. carnet*. No A.T.A. carnet with a period of validity exceeding 1 year from date of issue shall be accepted. This period of validity cannot be extended.

(b) *TIR carnet*. A TIR carnet may be accepted without limitation as to time provided it is initially “taken on charge by a customs administration (United States or foreign) within the period of validity shown on its front cover.”

(c) *TECRO/AIT carnet*. A TECRO/AIT carnet shall not be issued with a period of validity exceeding one year from the date of issue. This period of validity

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cannot be extended and must be shown on the front cover of the carnet.

[T.D. 71-70, 36 FR 4491, Mar. 6, 1971, as amended by T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 85-180, 50 FR 42517, Oct. 21, 1985; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

§ 114.24 Additions.

When an A.T.A. or TECRO/AIT carnet has been issued, no extra item shall be added to the list of goods enumerated on the reverse of the cover of the carnet or on any continuation sheet annexed thereto.

[T.D. 70-134, 35 FR 9261, June 13, 1970, as amended by T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

§ 114.25 Replacement of carnets.

In the case of destruction, loss, or theft of an A.T.A. or TECRO/AIT carnet while the goods which it covers are in the Customs territory of the United States, the director of the port where such goods were imported may, upon request of the association which issued the carnet abroad, accept a replacement document, the validity of which expires on the same date as that of the carnet which it replaces, provided the port director determines that the description of merchandise in the replacement document fully corresponds to the description set forth in the importation voucher from the carnet to be replaced.

[T.D. 70-134, 35 FR 9261, June 13, 1970, as amended by T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

§ 114.26 Discharge, nonacceptance, or cancellation of carnets.

(a) *Unconditional discharge*. An A.T.A. or TECRO/AIT carnet shall be discharged unconditionally by the port director when he is satisfied that all merchandise covered thereby is reexported or destroyed. A TIR carnet shall be discharged unconditionally when all merchandise covered thereby has been properly entered, placed in general order, or exported under customs supervision. In all other cases, any discrepancy shall be noted on the appropriate counterfoil, and action shall be taken in accordance with § 10.39 or § 18.6 of this chapter.